



3013 (02-02-05)

**ANNUAL REPORT**

OF

Name: KENOSHA WATER UTILITY

Principal Office: 4401 GREEN BAY ROAD  
KENOSHA, WI 53144

For the Year Ended: DECEMBER 31, 2005

**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



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## IDENTIFICATION AND OWNERSHIP

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**Exact Utility Name:** KENOSHA WATER UTILITY

**Utility Address:** 4401 GREEN BAY ROAD  
KENOSHA, WI 53144

**When was utility organized?** 1/1/1894

**Report any change in name:**

**Effective Date:**

**Utility Web Site:** www.kenoshawater.org

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**Utility employee in charge of correspondence concerning this report:**

**Name:** CATHY BRNAK

**Title:** DIRECTOR OF BUSINESS SERVICES

**Office Address:**

4401 GREEN BAY ROAD  
KENOSHA, WI 53144

**Telephone:** (262) 653 - 4312

**Fax Number:** (262) 653 - 4320

**E-mail Address:** wcathyb@kenosha.org

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**Individual or firm, if other than utility employee, preparing this report:**

**Name:**

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**President, chairman, or head of utility commission/board or committee:**

**Name:** CHARLES W BRADLEY

**Title:** CHAIRMAN OF THE BOARD OF WATER COMMISSIONERS

**Office Address:**

4401 GREEN BAY ROAD  
KENOSHA, WI 53144

**Telephone:** (262) 653 - 4300

**Fax Number:** (262) 653 - 4300

**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?**    YES

## IDENTIFICATION AND OWNERSHIP

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** JULIE BARRIENTOS

**Title:** SENIOR MANAGER

**Office Address:** KPMG

303 EAST WACKER DRIVE

CHICAGO, IL 60601-5212

**Telephone:** (312) 665 - 1455

**Fax Number:** (312) 665 - 6032

**E-mail Address:** jbarrientos@kpmg.com

**Date of most recent audit report:** 3/24/2005

**Period covered by most recent audit:** JANUARY 1, 2004 THRU DECEMBER 31, 2004

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**Names and titles of utility management including manager or superintendent:**

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**Name:** CATHY BRNAK

**Title:** DIRECTOR OF BUSINESS SERVICES

**Office Address:**

4401 GREEN BAY RD.

KENOSHA, WI 53144

**Telephone:** (262) 653 - 4312

**Fax Number:** (262) 653 - 4320

**E-mail Address:** wcathyb@kenosha.org

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**Name:** DAVID LEWIS

**Title:** DIRECTOR OF WATER PRODUCTION

**Office Address:**

100 51ST PL.

KENOSHA, WI 53140

**Telephone:** (262) 653 - 4331

**Fax Number:** (262) 653 - 4362

**E-mail Address:** dave.lewis@kenoshawater.org

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**Name:** EDWARD ST. PETER

**Title:** GENERAL MANAGER

**Office Address:**

4401 GREEN BAY ROAD

KENOSHA, WI 53144-1716

**Telephone:** (262) 653 - 4305

**Fax Number:** (262) 653 - 4303

**E-mail Address:** ed.st.peter@kenoshawater.org

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**IDENTIFICATION AND OWNERSHIP**

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**Names and titles of utility management including manager or superintendent:**

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**Name:** KERRY GLOSS**Title:** DIRECTOR OF OPERATIONS**Office Address:**7834 3RD AVENUE  
KENOSHA, WI 53143**Telephone:** (262) 653 - 4349**Fax Number:** (262) 653 - 4340**E-mail Address:** wkerryg@kenosha.org

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**Name:** ROBERT CARLSON**Title:** DIRECTOR OF ENGINEERING**Office Address:**4401 GREEN BAY RD.  
KENOSHA, WI 53144**Telephone:** (262) 653 - 4310**Fax Number:** (262) 653 - 4303**E-mail Address:** bob.carlson@kenoshawater.org

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**Name:** ROGER FIELD**Title:** DIRECTOR OF WATER DISTRIB AND SANITARY SEWER COLL**Office Address:**4401 GREEN BAY RD.  
KENOSHA, WI 53144**Telephone:** (262) 653 - 4306**Fax Number:** (262) 653 - 4329**E-mail Address:** wrogerf@kenosha.org

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**Name:** STEVE MILLS**Title:** ASSISTANT GENERAL MANAGER**Office Address:**4401 GREEN BAY RD.  
KENOSHA, WI 53144**Telephone:** (262) 653 - 4304

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**Name of utility commission/committee:** Board of Water Commissioners**Fax Number:** (262) 653 - 4303

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**Names of members of utility commission/committee:**MR CHARLES W. BRADLEY, CHAIRMAN  
MR EVERETT C. BUTLER  
MR DONALD K. HOLLAND,  
MR KENNETH O. POLZIN, JR  
MR G. JOHN RUFFOLO  
MR JOHN M. WAMBOLDT

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**Is sewer service rendered by the utility?** YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility,**

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## IDENTIFICATION AND OWNERSHIP

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as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?      NO

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Provide the following information regarding the provider(s) of contract services:

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

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Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:



**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	11,413,580	9,612,768	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	4,812,946	4,289,247	<b>2</b>
Depreciation Expense (403)	1,483,145	1,470,984	<b>3</b>
Amortization Expense (404-407)	0	0	<b>4</b>
Taxes (408)	1,571,509	1,603,020	<b>5</b>
<b>Total Operating Expenses</b>	<b>7,867,600</b>	<b>7,363,251</b>	
<b>Net Operating Income</b>	<b>3,545,980</b>	<b>2,249,517</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>3,545,980</b>	<b>2,249,517</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Income from Nonutility Operations (417)	0	0	<b>8</b>
Nonoperating Rental Income (418)	0	0	<b>9</b>
Interest and Dividend Income (419)	282,019	153,490	<b>10</b>
Miscellaneous Nonoperating Income (421)	2,581,179	1,061,127	<b>11</b>
<b>Total Other Income</b>	<b>2,863,198</b>	<b>1,214,617</b>	
<b>Total Income</b>	<b>6,409,178</b>	<b>3,464,134</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(172,400)	(172,400)	<b>12</b>
Other Income Deductions (426)	255,595	233,863	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>83,195</b>	<b>61,463</b>	
<b>Income Before Interest Charges</b>	<b>6,325,983</b>	<b>3,402,671</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	1,339,061	1,393,350	<b>14</b>
Amortization of Debt Discount and Expense (428)	60,754	59,553	<b>15</b>
Amortization of Premium on Debt--Cr. (429)	0	0	<b>16</b>
Interest on Debt to Municipality (430)	31,420	32,584	<b>17</b>
Other Interest Expense (431)	0	0	<b>18</b>
Interest Charged to Construction--Cr. (432)	0	0	<b>19</b>
<b>Total Interest Charges</b>	<b>1,431,235</b>	<b>1,485,487</b>	
<b>Net Income</b>	<b>4,894,748</b>	<b>1,917,184</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	49,712,289	47,637,907	<b>20</b>
Balance Transferred from Income (433)	4,894,748	1,917,184	<b>21</b>
Miscellaneous Credits to Surplus (434)	0	429,462	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	0	272,264	<b>23</b>
Appropriations of Surplus--Debit (436)	0	0	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>54,607,037</b>	<b>49,712,289</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	11,413,580		11,413,580	1
<b>Total (Acct. 400):</b>	<b>11,413,580</b>	<b>0</b>	<b>11,413,580</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	4,812,946		4,812,946	2
<b>Total (Acct. 401-402):</b>	<b>4,812,946</b>	<b>0</b>	<b>4,812,946</b>	
<b>Depreciation Expense (403):</b>				
Derived	1,483,145		1,483,145	3
<b>Total (Acct. 403):</b>	<b>1,483,145</b>	<b>0</b>	<b>1,483,145</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	1,571,509		1,571,509	5
<b>Total (Acct. 408):</b>	<b>1,571,509</b>	<b>0</b>	<b>1,571,509</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>3,545,980</b>	<b>0</b>	<b>3,545,980</b>	

**OTHER INCOME****Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Income from Nonutility Operations (417):**

NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Nonoperating Rental Income (418):**

NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Interest and Dividend Income (419):**

SPECIAL REDEMPTION	72,144	0	72,144	11
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**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
DEPRECIATION	41,466	0	<b>41,466 12</b>
RENEWAL /REPLACEMENT	75,943	0	<b>75,943 13</b>
TAX ACCOUNT	46,769	0	<b>46,769 14</b>
INVESTMENTS	38,180	0	<b>38,180 15</b>
MAINS & CONNECTIONS	7,517	0	<b>7,517 16</b>
<b>Total (Acct. 419):</b>	<b>282,019</b>	<b>0</b>	<b>282,019</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water			<b>0 17</b>
CONTRIBUTED PLANT WATER TOWER	0	105,000	<b>105,000 18</b>
CONTRIBUTED PLANT WATER MAINS	0	1,686,086	<b>1,686,086 19</b>
CONTRIBUTED PLANT HYDRANTS	0	210,271	<b>210,271 20</b>
CONTRIBUTED PLANT SERVICES	0	572,602	<b>572,602 21</b>
MISCELLANEOUS NON OPERATING REV (44681)	0	7,220	<b>7,220 22</b>
<b>Total (Acct. 421):</b>	<b>0</b>	<b>2,581,179</b>	<b>2,581,179</b>
<b>TOTAL OTHER INCOME:</b>	<b>282,019</b>	<b>2,581,179</b>	<b>2,863,198</b>

**MISCELLANEOUS INCOME DEDUCTIONS**

<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(172,400)		<b>(172,400) 23</b>
NONE	0	0	<b>0 24</b>
<b>Total (Acct. 425):</b>	<b>(172,400)</b>	<b>0</b>	<b>(172,400)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water		255,595	<b>255,595 25</b>
NONE	0	0	<b>0 26</b>
<b>Total (Acct. 426):</b>	<b>0</b>	<b>255,595</b>	<b>255,595</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(172,400)</b>	<b>255,595</b>	<b>83,195</b>

**INTEREST CHARGES**

<b>Interest on Long-Term Debt (427):</b>			
Derived	1,339,061		<b>1,339,061 27</b>
<b>Total (Acct. 427):</b>	<b>1,339,061</b>	<b>0</b>	<b>1,339,061</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
BOND REFUNDING AMORTIZATION	11,166		<b>11,166 28</b>
BOND DISCOUNT EXPENSE	35,857		<b>35,857 29</b>

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Amortization of Debt Discount and Expense (428):</b>			
BOND ISSUANCE EXPENSE	13,731		13,731 30
<b>Total (Acct. 428):</b>	<b>60,754</b>	<b>0</b>	<b>60,754</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0		0 31
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	31,420		31,420 32
<b>Total (Acct. 430):</b>	<b>31,420</b>	<b>0</b>	<b>31,420</b>
<b>Other Interest Expense (431):</b>			
Derived	0		0 33
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 34
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>1,431,235</b>	<b>0</b>	<b>1,431,235</b>
<b>NET INCOME:</b>	<b>2,569,164</b>	<b>2,325,584</b>	<b>4,894,748</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	34,846,132	14,866,157	49,712,289 35
<b>Total (Acct. 216):</b>	<b>34,846,132</b>	<b>14,866,157</b>	<b>49,712,289</b>
<b>Balance Transferred from Income (433):</b>			
Derived	2,569,164	2,325,584	4,894,748 36
<b>Total (Acct. 433):</b>	<b>2,569,164</b>	<b>2,325,584</b>	<b>4,894,748</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
NONE	0	0	0 37
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 38
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 39
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>EARNED SURPLUS</b>			
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 40
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>37,415,296</b>	<b>17,191,741</b>	<b>54,607,037</b>

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					0	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	11,413,580	0	0	0	<b>11,413,580</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>11,413,580</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,413,580</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

<b>Accounts Charged (a)</b>	<b>Direct Payroll Distribution (b)</b>	<b>Allocation of Amounts Charged Clearing Accts. (c)</b>	<b>Total (d)</b>	
Water operating expenses	1,958,177	(458,619)	<b>1,499,558</b>	<b>1</b>
Electric operating expenses			<b>0</b>	<b>2</b>
Gas operating expenses			<b>0</b>	<b>3</b>
Heating operating expenses			<b>0</b>	<b>4</b>
Sewer operating expenses		261,967	<b>261,967</b>	<b>5</b>
Merchandising and jobbing			<b>0</b>	<b>6</b>
Other nonutility expenses		39,338	<b>39,338</b>	<b>7</b>
Water utility plant accounts		125,474	<b>125,474</b>	<b>8</b>
Electric utility plant accounts			<b>0</b>	<b>9</b>
Gas utility plant accounts			<b>0</b>	<b>10</b>
Heating utility plant accounts			<b>0</b>	<b>11</b>
Sewer utility plant accounts		21,399	<b>21,399</b>	<b>12</b>
Accum. prov. for depreciation of water plant			<b>0</b>	<b>13</b>
Accum. prov. for depreciation of electric plant			<b>0</b>	<b>14</b>
Accum. prov. for depreciation of gas plant			<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant			<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant			<b>0</b>	<b>17</b>
Clearing accounts			<b>0</b>	<b>18</b>
All other accounts		10,441	<b>10,441</b>	<b>19</b>
<b>Total Payroll</b>	<b>1,958,177</b>	<b>0</b>	<b>1,958,177</b>	

**FULL-TIME EMPLOYEES (FTE)**

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

<b>Industry (a)</b>	<b>FTE (b)</b>	
Water	37	<b>1</b>
Electric		<b>2</b>
Gas		<b>3</b>
Sewer	44.8	<b>4</b>



**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	96,795,163	90,932,420	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	19,342,415	17,739,306	2
<b>Net Utility Plant</b>	<b>77,452,748</b>	<b>73,193,114</b>	
Utility Plant Acquisition Adjustments (117-118)	0		3
Other Utility Plant Adjustments (119)	0		4
<b>Total Net Utility Plant</b>	<b>77,452,748</b>	<b>73,193,114</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	18,000	18,000	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>18,000</b>	<b>18,000</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	89,590	135,807	8
Special Funds (125-128)	0	0	9
<b>Total Other Property and Investments</b>	<b>107,590</b>	<b>153,807</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	174,718	(103,399)	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	650	650	12
Temporary Cash Investments (136)	5,582,880	7,441,534	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	1,159,846	1,000,408	15
Other Accounts Receivable (143)	19,453	26,287	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	530,231	380,199	18
Materials and Supplies (151-163)	354,374	366,095	19
Prepayments (165)	66,882	69,163	20
Interest and Dividends Receivable (171)	1,351	621	21
Accrued Utility Revenues (173)	1,201,943	1,105,425	22
Miscellaneous Current and Accrued Assets (174)	26,157	98,046	23
<b>Total Current and Accrued Assets</b>	<b>9,118,485</b>	<b>10,385,029</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	359,837	420,591	24
Other Deferred Debits (182-186)	370,566	392,452	25
<b>Total Deferred Debits</b>	<b>730,403</b>	<b>813,043</b>	
<b>Total Assets and Other Debits</b>	<b>87,409,226</b>	<b>84,544,993</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	1,228,815	1,226,145	<b>26</b>
Appropriated Earned Surplus (215)	0		<b>27</b>
Unappropriated Earned Surplus (216)	54,607,037	49,712,289	<b>28</b>
<b>Total Proprietary Capital</b>	<b>55,835,852</b>	<b>50,938,434</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	25,335,000	26,705,000	<b>29</b>
Advances from Municipality (223)	449,561	468,798	<b>30</b>
Other Long-Term Debt (224)	0	0	<b>31</b>
<b>Total Long-Term Debt</b>	<b>25,784,561</b>	<b>27,173,798</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>32</b>
Accounts Payable (232)	441,504	981,214	<b>33</b>
Payables to Municipality (233)	375,247	257,224	<b>34</b>
Customer Deposits (235)	760	2,897	<b>35</b>
Taxes Accrued (236)	1,473,743	1,514,650	<b>36</b>
Interest Accrued (237)	114,554	120,104	<b>37</b>
Matured Long-Term Debt (239)	0		<b>38</b>
Matured Interest (240)	0		<b>39</b>
Tax Collections Payable (241)	4	35	<b>40</b>
Miscellaneous Current and Accrued Liabilities (242)			<b>41</b>
<b>Total Current and Accrued Liabilities</b>	<b>2,405,812</b>	<b>2,876,124</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>42</b>
Customer Advances for Construction (252)	15,000		<b>43</b>
Other Deferred Credits (253)	3,368,001	3,556,637	<b>44</b>
<b>Total Deferred Credits</b>	<b>3,383,001</b>	<b>3,556,637</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)	0		<b>45</b>
Injuries and Damages Reserve (262)	0		<b>46</b>
Pensions and Benefits Reserve (263)	0		<b>47</b>
Miscellaneous Operating Reserves (265)	0		<b>48</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>87,409,226</b>	<b>84,544,993</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>First of Year:</b>					
Total Utility Plant - First of Year	90,932,420	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	71,507,872	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	21,955,888	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)	2,371				7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	3,329,032				9
<b>Total Utility Plant</b>	<b>96,795,163</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	15,134,705	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	4,205,339	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)	2,371				13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
<b>Total Accumulated Provision</b>	<b>19,342,415</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>77,452,748</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT  
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY  
(ACCT. 111.1)**

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	13,765,314				<b>13,765,314</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	1,483,145				<b>1,483,145</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	94,506				<b>94,506</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
functional expense accounts	70,291				<b>70,291</b>	<b>9</b>
Salvage	29,352				<b>29,352</b>	<b>10</b>
Other credits (specify):						<b>11</b>
loss on sale of assets	3,177				<b>3,177</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>1,680,471</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,680,471</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	308,130				<b>308,130</b>	<b>18</b>
Cost of removal	0				<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
transfer between funds	1,490				<b>1,490</b>	
gain on sale of assets	1,457				<b>1,457</b>	
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>311,077</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>311,077</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>15,134,708</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15,134,708</b>	<b>26</b>

# **ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 111.2)**

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	3,971,621				<b>3,971,621</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	255,595				<b>255,595</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	0				<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>255,595</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>255,595</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	21,877				<b>21,877</b>	<b>18</b>
Cost of removal	0				<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	
					<b>0</b>	
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>21,877</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>21,877</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>4,205,339</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,205,339</b>	<b>26</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
BRISTOL LAND	18,000			18,000	2
Old West Filter Plant	0			0	3
<b>Total Nonutility Property (121)</b>	<b>18,000</b>	<b>0</b>	<b>0</b>	<b>18,000</b>	
Less accum. prov. depr. & amort. (122)	0			0	4
<b>Net Nonutility Property</b>	<b>18,000</b>	<b>0</b>	<b>0</b>	<b>18,000</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
<b>Total Electric Utility</b>					<u>0</u>	<u>0</u>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility (154)	354,374	366,095	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
<b>Total Materials and Supplies</b>	<u>354,374</u>	<u>366,095</u>	



## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1998 Bond Refunding Notes discount expense	35,857	428	238,425	1
1998 Bond Refunding Notes issuance expense	13,731	428	91,302	2
Amortization of Loss on Refunding	11,166	428	30,110	3
<b>Total</b>			<b>359,837</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				4
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	1,226,145	<b>1</b>
<b>Changes during year (explain):</b>		
2" CONN ANDERSEN PARK PAVILION	1,060	<b>2</b>
1" CONN NASH PARK	550	<b>3</b>
2" CONN POERIO PARK	1,060	<b>4</b>
<b>Balance end of year</b>	<b>1,228,815</b>	

**BONDS (ACCTS. 221 AND 222)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
1998 Water Revenue Refunding Bonds	05/15/1998	12/01/2018	4.82%	25,335,000	<b>1</b>
<b>Total Bonds (Account 221):</b>				<b>25,335,000</b>	
Total Reacquired Bonds (Account 222)				0	<b>2</b>

**Net amount of bonds outstanding December 31:     25,335,000**

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
ADVANCE FROM MUNICIPALITY	04/01/1999	04/01/2019	6.67%	449,561	1
<b>Total for Account 223</b>				<b>449,561</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	1,514,650	1
<b>Accruals:</b>		
Charged water department expense	122,170	2
Charged electric department expense		3
Charged sewer department expense	0	4
<b>Other (explain):</b>		
PSC REMAINDER ASSESSMENT	8,102	5
TAX EQUIVALENT FOR 2005	1,473,743	6
<b>Total Accruals and other credits</b>	<b>1,604,015</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	1,514,650	7
Social Security taxes	122,170	8
PSC Remainder Assessment	8,102	9
<b>Other (explain):</b>		
NONE	0	10
<b>Total payments and other debits</b>	<b>1,644,922</b>	
<b>Balance end of year</b>	<b>1,473,743</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1991 Water Revenue Bonds	0			0	1
1998 Water Revenue Refunding Bonds	112,026	1,339,061	1,344,313	106,774	2
<b>Subtotal</b>	<b>112,026</b>	<b>1,339,061</b>	<b>1,344,313</b>	<b>106,774</b>	
<b>Advances from Municipality (223)</b>					
WRS PAY OFF OF UNFUNDED OBLIGATION	8,078	31,420	31,718	7,780	3
<b>Subtotal</b>	<b>8,078</b>	<b>31,420</b>	<b>31,718</b>	<b>7,780</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>120,104</b>	<b>1,370,481</b>	<b>1,376,031</b>	<b>114,554</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
LONG TERM PORTION OF ASSESSMENTS RECEIVABLE	89,590	2
<b>Total (Acct. 124):</b>	<b>89,590</b>	
<b>Sinking Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Depreciation Fund (126):</b>		
NONE		4
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
NONE		5
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Interest Special Deposits (132):</b>		
NONE		6
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		7
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		8
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	1,159,846	9
Electric		10
Sewer (Regulated)		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 142):</b>	<b>1,159,846</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
<b>Other (specify):</b>		
WATER MAIN ASSESSMENT RECEIVABLE	15,523	15

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Other Accounts Receivable (143):</b>		
CONNECTION ASSESSMENT RECEIVABLE	3,930	16
<b>Total (Acct. 143):</b>	<b>19,453</b>	
<b>Receivables from Municipality (145):</b>		
TAXROLL COLLECTIONS	371,661	17
REIMBURSE FOR SNOW PLOWING	4,368	18
RECEIVABLE FOR SHARE OF DIGGERS HOT LINE	1,819	19
REIMBURSEMENT FOR PAVEMENT	73,780	20
REIMBURSE FOR STOP LOSS RETURNED FUNDS	58,401	21
REIMBURSE FOR CLERKS COLLECTIONS OF WATER BILLS	20,011	22
MISCELLANEOUS	191	23
<b>Total (Acct. 145):</b>	<b>530,231</b>	
<b>Prepayments (165):</b>		
PREPAID VERSAPROBE METER READING MAINTENANCE CONTRACT	9,074	24
PREPAID TIP/IX COMPUTER USER LICENSE	1,102	25
MICRO MEMBRANE FILTER REPLACEMENT AGREEMENT	55,007	26
PREPAID COMPUTER EQUIPMENT MAINTENANCE CONTRACT	1,699	27
<b>Total (Acct. 165):</b>	<b>66,882</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		28
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		29
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		30
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		31
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
WRS OBLIGATION	370,566	32
<b>Total (Acct. 186):</b>	<b>370,566</b>	
<b>Payables to Municipality (233):</b>		
FLEET REPAIRS & CHARGES	336	33
FUEL PURCHASES	7,946	34
STORES PURCHASES	504	35



**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Payables to Municipality (233):</b>		
GENERAL & HEALTH INSURANCE	235,430	<b>36</b>
DAMAGE CLAIM	15,990	<b>37</b>
STREET OPENING PERMITS	1,715	<b>38</b>
PAYROLL PAYABLE	31,485	<b>39</b>
2005 HEALTH INSURANCE CLAIMS LAG	79,449	<b>40</b>
ENGINEERING COSTS FOR WATER MAIN	2,392	<b>41</b>
<b>Total (Acct. 233):</b>	<b>375,247</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	3,103,206	<b>42</b>
CONTINGENT RETIREMENT SICK LEAVE LAIBILITY	241,265	<b>43</b>
WORKERS COMPENSATION IBNR EXPENSE	16,087	<b>44</b>
ADVANCE CELL TOWER RENTAL PAYMENTS	7,443	<b>45</b>
<b>Total (Acct. 253):</b>	<b>3,368,001</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	70,860,224	0	0	0	<b>70,860,224</b>	<b>1</b>
Materials and Supplies	360,234	0	0	0	<b>360,234</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	14,450,011	0	0	0	<b>14,450,011</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Regulatory Liability	3,189,406	0	0	0	<b>3,189,406</b>	<b>6</b>
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>53,581,041</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>53,581,041</b>	
Net Operating Income	3,545,980	0	0	0	<b>3,545,980</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>6.62%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>6.62%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

NONE

**REGULATORY LIABILITY - PRE-2003 HISTORICAL  
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY  
PLANT (253)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Balance First of Year	3,275,606	0	0	0	<b>3,275,606</b>	<b>1</b>
<b>Add credits during year:</b>						
NONE					<b>0</b>	<b>2</b>
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	172,400	0	0	0	<b>172,400</b>	<b>3</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>4</b>
<b>Balance End of Year</b>	<b>3,103,206</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,103,206</b>	

## FINANCIAL SECTION FOOTNOTES

### Balance Sheet End-of-Year Account Balances (Page F-19)

**Miscellaneous Deferred Debits (Acct 186):** amortization requires PSC authorization. Provide date of authorization.

Miscellaneous Deferred Debit (Account 186) - WRS Obligation

The Water Utility's proportionate share of the pay off made by the City of the Employee Trust Fund unfunded obligation has been recorded by a debit to account 186, Miscellaneous Deferred Debits and a credit to account 223, Advances from Municipality. This was as directed by Bruce Manthey of the PSC in his 1/27/2000 letter, file DWCCA-2820-BJM. After initial discussions with PSC staff an amortization method based on anticipated payroll expense increases was proposed to PSC for approval. The method amortizes the \$535,467 deferred debit, account 223, over a period of 20 years assuming a 2.5% increase in payroll costs per year. The schedule is shown below including the Water Utility's share of the Act 21 credit:

**WRS Unfunded Obligation Amortization**

Assumes 2.5% annual wage increase

Year

2000	1.0000	\$ 20,962.05
2001	1.0250	19,827.31
2002	1.0506	20,323.00
2003	1.0769	20,831.07
2004	1.1038	21,351.85
2005	1.1314	21,885.64
2006	1.1597	22,432.79
2007	1.1887	22,993.60
2008	1.2184	23,568.44
2009	1.2489	24,157.66
2010	1.2801	24,761.60
2011	1.3121	25,380.64
2012	1.3449	26,015.15
2013	1.3785	26,665.53
2014	1.4130	27,332.17
2015	1.4483	28,015.47
2016	1.4845	28,715.86
2017	1.5216	29,433.76
2018	1.5597	30,169.60
2019	1.5987	30,923.85
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.	24.5447	\$495,747.04

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**FINANCIAL SECTION FOOTNOTES**

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**Balance Sheet End-of-Year Account Balances (Page F-19)**

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

**Acct 143 - Water Main Assessment Receivable**

The current portion of the water main and connection assessments is \$19,453.

**Acct 145 - Receivables from the Municipality**

Taxroll collections \$371,661. This is the amount of delinquent water bills placed on the property tax bills issued by the City. This is done per WIS STATUTE 66.0809.

Concrete repairs \$73,780. This is a reimbursement of costs incurred by KWU to perform concrete repairs on behalf of the City which was done in conjunction with a KWU contract.

Health insurance stop loss reimbursement \$58,401. This is KWU's share of health insurance expenses incurred in 2005 which were reimbursed by the individual stop loss insurance carried by the city.

Reimburse for clerks collections of water bills \$20,011. The city collects water bill payments at its offices and later remits them to KWU. These are funds we have not received yet. More persons pay their water bill at the city offices in December when they pay their taxes.

**Acct 233 Payables to Municipality**

General and health insurance \$235,430. This includes three months of health insurance claims at \$212,180. The balance represents KWU's share of general, property, and liability insurances and the administrative costs associated with them.

Damage claims \$15,990. This represents costs associated with an accident on 8/8/05 for which the City already reimbursed the party \$5,098 and is now billing KWU. The balance represents damage done to a City traffic control box which was damaged by an accident involving a KWU employee.

Payroll payable \$79,449. This represents the payroll for the last week of December 2005 which had not been paid to the City as of 12/31/05.

Health insurance claims lag \$79,449. This represents an accrual for health expense for 2005 which will be payable to the city but has not yet been billed.

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**FINANCIAL SECTION FOOTNOTES**

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**Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility Plant (253) (P****General footnotes****Other Deferred Credits - Account 253**

In 2004, the Utility established a regulatory liability account as directed by the PSC in docket 05-US-105. The regulatory liability account removes the accumulated depreciation on contributed plant from the depreciation reserve for utility financed plant. The initial balance of the account was \$3,448,005.79. This is being amortized over 20 years; the amount is \$172,400.29. The annual entry is a debit to Other Deferred Credits (account 253) and credit to Miscellaneous Amortization (account 425).

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	11,121,057	9,350,475	<b>1</b>
<b>Total Sales of Water</b>	<b>11,121,057</b>	<b>9,350,475</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	87,594	78,665	<b>2</b>
Miscellaneous Service Revenues (471)	33,099	16,512	<b>3</b>
Rents from Water Property (472)	81,790	58,736	<b>4</b>
Interdepartmental Rents (473)	0	0	<b>5</b>
Other Water Revenues (474)	90,040	108,380	<b>6</b>
<b>Total Other Operating Revenues</b>	<b>292,523</b>	<b>262,293</b>	
<b>Total Operating Revenues</b>	<b>11,413,580</b>	<b>9,612,768</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	2,500	0	<b>7</b>
Pumping Expenses (620-633)	882,072	785,828	<b>8</b>
Water Treatment Expenses (640-652)	758,357	720,788	<b>9</b>
Transmission and Distribution Expenses (660-678)	1,771,127	1,538,984	<b>10</b>
Customer Accounts Expenses (901-905)	268,262	258,445	<b>11</b>
Sales Expenses (910)	0	0	<b>12</b>
Administrative and General Expenses (920-932)	1,130,628	985,202	<b>13</b>
<b>Total Operation and Maintenance Expenses</b>	<b>4,812,946</b>	<b>4,289,247</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	1,483,145	1,470,984	<b>14</b>
Amortization Expense (404-407)		0	<b>15</b>
Taxes (408)	1,571,509	1,603,020	<b>16</b>
<b>Total Other Operating Expenses</b>	<b>3,054,654</b>	<b>3,074,004</b>	
<b>Total Operating Expenses</b>	<b>7,867,600</b>	<b>7,363,251</b>	
<b>NET OPERATING INCOME</b>	<b>3,545,980</b>	<b>2,249,517</b>	



**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential	30	10,200	14,284	1
Commercial	40	4,000	6,061	2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>70</b>	<b>14,200</b>	<b>20,345</b>	
Metered Sales to General Customers (461)				
Residential	26,009	2,006,058	5,375,054	4
Commercial	3,141	1,107,778	2,409,104	5
Industrial	70	284,664	464,169	6
<b>Total Metered Sales to General Customers (461)</b>	<b>29,220</b>	<b>3,398,500</b>	<b>8,248,327</b>	
Private Fire Protection Service (462)	364		123,346	7
Public Fire Protection Service (463)	4		1,017,282	8
Other Sales to Public Authorities (464)	172	248,790	263,749	9
Sales to Irrigation Customers (465)	3	2,159	4,167	10
Sales for Resale (466)	17	892,036	1,443,841	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>29,850</b>	<b>4,555,685</b>	<b>11,121,057</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>	
TOWN OF BRISTOL	7500 125TH AVE.	5,511	10,612	<b>1</b>
TOWN OF BRISTOL	7500 120TH AVE.	5,294	10,251	<b>2</b>
TOWN OF SOMERS	3801 GREEN BAY ROAD	1,417	3,403	<b>3</b>
TOWN OF SOMERS	6201 50TH STREET	167	844	<b>4</b>
TOWN OF SOMERS	3898 12TH STREET	4,720	9,061	<b>5</b>
TOWN OF SOMERS	1201 22ND AVENUE	24,768	43,367	<b>6</b>
TOWN OF SOMERS	4098 15TH STREET	21,641	37,956	<b>7</b>
TOWN OF SOMERS	1820 12TH AVENUE	65,232	113,096	<b>8</b>
TOWN OF SOMERS	4042 18TH STREET	289	1,964	<b>9</b>
TOWN OF SOMERS	3000 12TH STREET	57,443	99,281	<b>10</b>
VILLAGE OF PLEASANT PRAIRIE	8499 COOPER ROAD (STAND BY)	4	993	<b>11</b>
VILLAGE OF PLEASANT PRAIRIE	8199 GREEN BAY RD (STAND BY)	4	993	<b>12</b>
VILLAGE OF PLEASANT PRAIRIE	8102 7TH AVENUE (06/04) #2	243,762	382,761	<b>13</b>
VILLAGE OF PLEASANT PRAIRIE	8501 7TH AVENUE (7/97)	317,673	499,840	<b>14</b>
VILLAGE OF PLEASANT PRAIRIE	8102 7TH AVENUE (06/04) #1	119,592	188,537	<b>15</b>
VILLAGE OF PLEASANT PRAIRIE	8951 39TH AVENUE (STAND BY)	0	988	<b>16</b>
VILLAGE OF PLEASANT PRAIRIE	8501 7TH AVENUE (7/97)	24,519	39,894	<b>17</b>
<b>Total</b>		<b>892,036</b>	<b>1,443,841</b>	

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	945,522	1
Wholesale fire protection billed	71,760	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>1,017,282</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	87,594	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>87,594</b>	
<b>Miscellaneous Service Revenues (471):</b>		
HYDRANT PERMITS	8,226	7
TURN ON CHARGES	3,162	8
BACTI TESTS	3,488	9
METER RESETS	5,093	10
POOL FILLS	480	11
TIME & MATERIAL - RELOCATE 7 HYDRANTS FOR CONTRACTOR	12,600	12
MISCELLANEOUS REVENUE	50	13
<b>Total Miscellaneous Service Revenues (471)</b>	<b>33,099</b>	
<b>Rents from Water Property (472):</b>		
CELL PHONE ANTENNAS ON WATER TANKS	81,790	14
<b>Total Rents from Water Property (472)</b>	<b>81,790</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		15
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	90,040	16
<b>Other (specify):</b>		
NONE		17
<b>Total Other Water Revenues (474)</b>	<b>90,040</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Supervision and Engineering (600)	0		<b>1</b>
Operation Labor and Expenses (601)	0		<b>2</b>
Purchased Water (602)	0		<b>3</b>
Miscellaneous Expenses (603)	0		<b>4</b>
Rents (604)	0		<b>5</b>
Maintenance Supervision and Engineering (610)	0		<b>6</b>
Maintenance of Structures and Improvements (611)	0		<b>7</b>
Maintenance of Collecting and Impounding Reservoirs (612)	0		<b>8</b>
Maintenance of Lake, River and Other Intakes (613)	2,500	0	<b>9</b>
Maintenance of Wells and Springs (614)	0		<b>10</b>
Maintenance of Infiltration Galleries and Tunnels (615)	0		<b>11</b>
Maintenance of Supply Mains (616)	0		<b>12</b>
Maintenance of Miscellaneous Water Source Plant (617)	0		<b>13</b>
<b>Total Source of Supply Expenses</b>	<b>2,500</b>	<b>0</b>	
<b>PUMPING EXPENSES</b>			
Operation Supervision and Engineering (620)	41,883	35,515	<b>14</b>
Fuel for Power Production (621)	0	0	<b>15</b>
Power Production Labor and Expenses (622)	0	0	<b>16</b>
Fuel or Power Purchased for Pumping (623)	652,607	564,074	<b>17</b>
Pumping Labor and Expenses (624)	95,575	93,724	<b>18</b>
Expenses Transferred--Credit (625)	0	0	<b>19</b>
Miscellaneous Expenses (626)	9,589	11,601	<b>20</b>
Rents (627)	5,400	5,400	<b>21</b>
Maintenance Supervision and Engineering (630)	0	0	<b>22</b>
Maintenance of Structures and Improvements (631)	22,053	26,934	<b>23</b>
Maintenance of Power Production Equipment (632)	4,720	1,204	<b>24</b>
Maintenance of Pumping Equipment (633)	50,245	47,376	<b>25</b>
<b>Total Pumping Expenses</b>	<b>882,072</b>	<b>785,828</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)	78,659	60,654	<b>26</b>
Chemicals (641)	62,696	58,735	<b>27</b>

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor and Expenses (642)	223,915	224,213	<b>28</b>
Miscellaneous Expenses (643)	18,964	14,413	<b>29</b>
Rents (644)	0	0	<b>30</b>
Maintenance Supervision and Engineering (650)	0	0	<b>31</b>
Maintenance of Structures and Improvements (651)	23,146	33,386	<b>32</b>
Maintenance of Water Treatment Equipment (652)	350,977	329,387	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>758,357</b>	<b>720,788</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (660)	58,305	20,386	<b>34</b>
Storage Facilities Expenses (661)	0	0	<b>35</b>
Transmission and Distribution Lines Expenses (662)	59,224	32,195	<b>36</b>
Meter Expenses (663)	52,071	68,477	<b>37</b>
Customer Installations Expenses (664)	7,911	4,363	<b>38</b>
Miscellaneous Expenses (665)	426,100	348,120	<b>39</b>
Rents (666)	0	0	<b>40</b>
Maintenance Supervision and Engineering (670)	26,256	4,182	<b>41</b>
Maintenance of Structures and Improvements (671)	0	0	<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)	412,458	325,512	<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	484,465	473,986	<b>44</b>
Maintenance of Fire Mains (674)	0	0	<b>45</b>
Maintenance of Services (675)	178,094	175,369	<b>46</b>
Maintenance of Meters (676)	39,722	54,641	<b>47</b>
Maintenance of Hydrants (677)	26,521	31,753	<b>48</b>
Maintenance of Miscellaneous Plant (678)	0	0	<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>1,771,127</b>	<b>1,538,984</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)	0	0	<b>50</b>
Meter Reading Labor (902)	51,048	46,944	<b>51</b>
Customer Records and Collection Expenses (903)	217,214	211,501	<b>52</b>
Uncollectible Accounts (904)	0	0	<b>53</b>

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Miscellaneous Customer Accounts Expenses (905)	0	0	<b>54</b>
<b>Total Customer Accounts Expenses</b>	<b>268,262</b>	<b>258,445</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	<b>55</b>
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	145,458	125,413	<b>56</b>
Office Supplies and Expenses (921)	33,903	46,633	<b>57</b>
Administrative Expenses Transferred--Credit (922)	0	0	<b>58</b>
Outside Services Employed (923)	102,083	111,348	<b>59</b>
Property Insurance (924)	72,197	69,347	<b>60</b>
Injuries and Damages (925)	15,235	82,557	<b>61</b>
Employee Pensions and Benefits (926)	742,751	523,954	<b>62</b>
Regulatory Commission Expenses (928)	0	9,597	<b>63</b>
Duplicate Charges--Credit (929)	0	0	<b>64</b>
Miscellaneous General Expenses (930)	19,001	16,353	<b>65</b>
Rents (931)	0	0	<b>66</b>
Maintenance of General Plant (932)	0	0	<b>67</b>
<b>Total Administrative and General Expenses</b>	<b>1,130,628</b>	<b>985,202</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>4,812,946</b>	<b>4,289,247</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		1,473,743	1,514,650	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	50% OF TAXES ON METER ASSETS 1/1/2005	32,506	33,537	2
<b>Net property tax equivalent</b>		<b>1,441,237</b>	<b>1,481,113</b>	
Social Security		122,170	110,804	3
PSC Remainder Assessment		8,102	11,103	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>1,571,509</b>	<b>1,603,020</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Kenosha				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.200210				3
County tax rate	mills		4.352050				4
Local tax rate	mills		7.890220				5
School tax rate	mills		8.707120				6
Voc. school tax rate	mills		1.419520				7
Other tax rate - Local	mills		1.202160				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>23.771280</b>				10
Less: state credit	mills		1.082720				11
<b>Net tax rate</b>	mills		<b>22.688560</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>7.890220</b>				14
<b>Combined School Tax Rate</b>	mills		<b>10.126640</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>1.202160</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>19.219020</b>				17
<b>Total Tax Rate</b>	mills		<b>23.771280</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.808497</b>				19
<b>Total tax net of state credit</b>	mills		<b>22.688560</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>18.343644</b>				21
Utility Plant, Jan. 1	\$	<b>90,932,420</b>	90,932,420				22
Materials & Supplies	\$	<b>366,095</b>	366,095				23
<b>Subtotal</b>	\$	<b>91,298,515</b>	<b>91,298,515</b>				24
Less: Plant Outside Limits	\$	<b>5,780,425</b>	5,780,425				25
<b>Taxable Assets</b>	\$	<b>85,518,090</b>	<b>85,518,090</b>				26
Assessment Ratio	dec.		0.939460				27
<b>Assessed Value</b>	\$	<b>80,340,825</b>	<b>80,340,825</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>18.343644</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>1,473,743</b>	<b>1,473,743</b>				30
Tax Equivalent per 1994 PSC Report	\$	1,033,306					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>1,473,743</b>					34



## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	1,136,363		5
Collecting and Impounding Reservoirs (312)	268,711		6
Lake, River and Other Intakes (313)	1,525,913		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	453,082		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>3,384,069</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	19,328		12
Structures and Improvements (321)	3,857,465		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	577,490		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	3,835,961		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	8,647		20
<b>Total Pumping Plant</b>	<b>8,298,891</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	27,033		21
Structures and Improvements (331)	8,174,759	1,887	22
Water Treatment Equipment (332)	15,038,835	26,287	23
<b>Total Water Treatment Plant</b>	<b>23,240,627</b>	<b>28,174</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	0	0	0	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			1,136,363	5
Collecting and Impounding Reservoirs (312)			268,711	6
Lake, River and Other Intakes (313)			1,525,913	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			453,082	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	0	0	3,384,069	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			19,328	12
Structures and Improvements (321)			3,857,465	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			577,490	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			3,835,961	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			8,647	20
<b>Total Pumping Plant</b>	0	0	8,298,891	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			27,033	21
Structures and Improvements (331)			8,176,646	22
Water Treatment Equipment (332)			15,065,122	23
<b>Total Water Treatment Plant</b>	0	0	23,268,801	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

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3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	314,897		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	4,845,111		26
Transmission and Distribution Mains (343)	20,671,887	942,658	27
Fire Mains (344)	0		28
Services (345)	318,920	61,390	29
Meters (346)	3,694,006	356,704	30
Hydrants (348)	3,062,778	94,182	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>32,907,599</b>	<b>1,454,934</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	100,584	1,405	35
Computer Equipment (391.1)	320,908	2,997	36
Transportation Equipment (392)	786,293		37
Stores Equipment (393)	1,746		38
Tools, Shop and Garage Equipment (394)	202,948	15,963	39
Laboratory Equipment (395)	130,661	7,605	40
Power Operated Equipment (396)	336,859	90,204	41
Communication Equipment (397)	31,586		42
SCADA Equipment (397.1)	461,179		43
Miscellaneous Equipment (398)	8,626	3,634	44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>2,381,390</b>	<b>121,808</b>	
<b>Total utility plant in service directly assignable</b>	<b>70,212,576</b>	<b>1,604,916</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>70,212,576</b>	<b>1,604,916</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			314,897	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			4,845,111	26
Transmission and Distribution Mains (343)	1,553		21,612,992	27
Fire Mains (344)			0	28
Services (345)			380,310	29
Meters (346)	184,245		3,866,465	30
Hydrants (348)	7,427		3,149,533	31
Other Transmission and Distribution Plant (349)			0	32
<b>Total Transmission and Distribution Plant</b>	<b>193,225</b>	<b>0</b>	<b>34,169,308</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)	750		101,239	35
Computer Equipment (391.1)			323,905	36
Transportation Equipment (392)	15,622		770,671	37
Stores Equipment (393)			1,746	38
Tools, Shop and Garage Equipment (394)	20,498		198,413	39
Laboratory Equipment (395)	21,944		116,322	40
Power Operated Equipment (396)	54,633		372,430	41
Communication Equipment (397)	1,458	(1,490)	28,638	42
SCADA Equipment (397.1)			461,179	43
Miscellaneous Equipment (398)			12,260	44
Other Tangible Property (399)			0	45
<b>Total General Plant</b>	<b>114,905</b>	<b>(1,490)</b>	<b>2,386,803</b>	
<b>Total utility plant in service directly assignable</b>	<b>308,130</b>	<b>(1,490)</b>	<b>71,507,872</b>	
Common Utility Plant Allocated to Water Department				0 46
<b>Total utility plant in service</b>	<b>308,130</b>	<b>(1,490)</b>	<b>71,507,872</b>	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
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3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	0	0	0
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	0	0	0
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
<b>Total Pumping Plant</b>	0	0	0
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
<b>Total Water Treatment Plant</b>	0	0	0

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
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4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	138,208		26
Transmission and Distribution Mains (343)	14,443,569	1,636,987	27
Fire Mains (344)	0		28
Services (345)	4,896,793	581,047	29
Meters (346)	0		30
Hydrants (348)	70,890	210,271	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>19,549,460</b>	<b>2,428,305</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>19,549,460</b>	<b>2,428,305</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>19,549,460</b>	<b>2,428,305</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			138,208 26
Transmission and Distribution Mains (343)	17,449		16,063,107 27
Fire Mains (344)			0 28
Services (345)	4,428		5,473,412 29
Meters (346)			0 30
Hydrants (348)			281,161 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>21,877</b>	<b>0</b>	<b>21,955,888</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>21,877</b>	<b>0</b>	<b>21,955,888</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>21,877</b>	<b>0</b>	<b>21,955,888</b>



## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	136,362	2.00%	22,726	1
Collecting and Impounding Reservoirs (312)	121,929	1.67%	4,487	2
Lake, River and Other Intakes (313)	603,720	1.67%	25,483	3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	36,156	1.33%	6,026	6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>898,167</b>		<b>58,722</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	317,244	2.00%	77,149	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	88,910	4.00%	23,100	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	627,942	3.33%	127,737	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	3,710	4.00%	346	15
<b>Total Pumping Plant</b>	<b>1,037,806</b>		<b>228,332</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	1,716,738	2.00%	163,514	16
Water Treatment Equipment (332)	3,553,137	3.24%	487,684	17
<b>Total Water Treatment Plant</b>	<b>5,269,875</b>		<b>651,198</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0	2.50%		18
Distribution Reservoirs and Standpipes (342)	1,481,093	1.86%	90,119	19
Transmission and Distribution Mains (343)	1,719,010	0.93%	196,624	20
Fire Mains (344)	0			21
Services (345)	292,821	2.09%	7,307	22
Meters (346)	769,068	5.00%	189,011	23
Hydrants (348)	759,520	1.59%	49,388	24

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Utility or Municipality--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					159,088	1
312					126,416	2
313					629,203	3
314					0	4
315					0	5
316					42,182	6
317					0	7
	0	0	0	0	956,889	
321					394,393	8
322					0	9
323					112,010	10
324					0	11
325					755,679	12
326					0	13
327					0	14
328					4,056	15
	0	0	0	0	1,266,138	
331					1,880,252	16
332					4,040,821	17
	0	0	0	0	5,921,073	
341					0	18
342					1,571,212	19
343	1,553				1,914,081	20
344					0	21
345					300,128	22
346	184,245		14,890		788,724	23
348	7,427				801,481	24

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Other Transmission and Distribution Plant (349)	0			25
<b>Total Transmission and Distribution Plant</b>	<b>5,021,512</b>		<b>532,449</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	0	2.86%		26
Office Furniture and Equipment (391)	49,091	5.88%	5,933	27
Computer Equipment (391.1)	115,166	14.29%	39,797	28
Transportation Equipment (392)	574,611	12.86%	39,702	29
Stores Equipment (393)	1,051	5.88%	102	30
Tools, Shop and Garage Equipment (394)	200,237	5.88%	11,800	31
Laboratory Equipment (395)	61,146	5.88%	7,261	32
Power Operated Equipment (396)	235,168	9.00%	23,174	33
Communication Equipment (397)	9,586	9.09%	2,737	34
SCADA Equipment (397.1)	289,615	10.00%	46,118	35
Miscellaneous Equipment (398)	2,283	5.88%	614	36
Other Tangible Property (399)	0			37
<b>Total General Plant</b>	<b>1,537,954</b>		<b>177,238</b>	
<b>Total accum. prov. directly assignable</b>	<b>13,765,314</b>		<b>1,647,939</b>	
Common Utility Plant Allocated to Water Department	0			38
<b>Total accum. prov. for depreciation</b>	<b>13,765,314</b>		<b>1,647,939</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Utility or Municipality--**

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>	
349					0	25
	<u>193,225</u>	<u>0</u>	<u>14,890</u>	<u>0</u>	<u>5,375,626</u>	
390					0	26
391	750				54,274	27
391.1					154,963	28
392	15,622		3,020	(1,457)	600,254	29
393					1,153	30
394	20,498		1,043		192,582	31
395	21,944				46,463	32
396	54,633		10,399	3,177	217,285	33
397	1,458			(1,490)	9,375	34
397.1					335,733	35
398					2,897	36
399					0	37
	<u>114,905</u>	<u>0</u>	<u>14,462</u>	<u>230</u>	<u>1,614,979</u>	
	<u>308,130</u>	<u>0</u>	<u>29,352</u>	<u>230</u>	<u>15,134,705</u>	
					0	38
	<u>308,130</u>	<u>0</u>	<u>29,352</u>	<u>230</u>	<u>15,134,705</u>	

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<b>SOURCE OF SUPPLY PLANT</b>			
Structures and Improvements (311)	0		1
Collecting and Impounding Reservoirs (312)	0		2
Lake, River and Other Intakes (313)	0		3
Wells and Springs (314)	0		4
Infiltration Galleries and Tunnels (315)	0		5
Supply Mains (316)	0		6
Other Water Source Plant (317)	0		7
<b>Total Source of Supply Plant</b>	<b>0</b>		<b>0</b>
<b>PUMPING PLANT</b>			
Structures and Improvements (321)	0		8
Boiler Plant Equipment (322)	0		9
Other Power Production Equipment (323)	0		10
Steam Pumping Equipment (324)	0		11
Electric Pumping Equipment (325)	0		12
Diesel Pumping Equipment (326)	0		13
Hydraulic Pumping Equipment (327)	0		14
Other Pumping Equipment (328)	0		15
<b>Total Pumping Plant</b>	<b>0</b>		<b>0</b>
<b>WATER TREATMENT PLANT</b>			
Structures and Improvements (331)	0		16
Water Treatment Equipment (332)	0		17
<b>Total Water Treatment Plant</b>	<b>0</b>		<b>0</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Structures and Improvements (341)	0		18
Distribution Reservoirs and Standpipes (342)	97,991	1.86%	2,571
Transmission and Distribution Mains (343)	2,103,426	0.93%	141,856
Fire Mains (344)	0		21
Services (345)	1,769,316	2.09%	108,369
Meters (346)	0		23
Hydrants (348)	888	1.59%	2,799
			24

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Contributions--**

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
317					0	7
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
321					0	8
322					0	9
323					0	10
324					0	11
325					0	12
326					0	13
327					0	14
328					0	15
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
331					0	16
332					0	17
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
341					0	18
342					100,562	19
343	17,449				2,227,833	20
344					0	21
345	4,428				1,873,257	22
346					0	23
348					3,687	24

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Other Transmission and Distribution Plant (349)	0		25
<b>Total Transmission and Distribution Plant</b>	<b>3,971,621</b>		<b>255,595</b>
<b>GENERAL PLANT</b>			
Structures and Improvements (390)	0		26
Office Furniture and Equipment (391)	0		27
Computer Equipment (391.1)	0		28
Transportation Equipment (392)	0		29
Stores Equipment (393)	0		30
Tools, Shop and Garage Equipment (394)	0		31
Laboratory Equipment (395)	0		32
Power Operated Equipment (396)	0		33
Communication Equipment (397)	0		34
SCADA Equipment (397.1)	0		35
Miscellaneous Equipment (398)	0		36
Other Tangible Property (399)	0		37
<b>Total General Plant</b>	<b>0</b>		<b>0</b>
<b>Total accum. prov. directly assignable</b>	<b>3,971,621</b>		<b>255,595</b>
Common Utility Plant Allocated to Water Department	0		38
<b>Total accum. prov. for depreciation</b>	<b>3,971,621</b>		<b>255,595</b>

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Contributions--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	<u>21,877</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,205,339</u>
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>21,877</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,205,339</u>
					0 38
	<u>21,877</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,205,339</u>



**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January		404,386		<b>404,386</b>	1
February		362,383		<b>362,383</b>	2
March		389,704		<b>389,704</b>	3
April		384,316		<b>384,316</b>	4
May		422,968		<b>422,968</b>	5
June		623,037		<b>623,037</b>	6
July		672,874		<b>672,874</b>	7
August		592,272		<b>592,272</b>	8
September		498,189		<b>498,189</b>	9
October		427,728		<b>427,728</b>	10
November		385,764		<b>385,764</b>	11
December		413,031		<b>413,031</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>5,576,652</b>	<b>0</b>	<b>5,576,652</b>	
Less: Water sold				4,555,685	13
Volume pumped but not sold				<b>1,020,967</b>	14
Volume sold as a percent of volume pumped				<b>82%</b>	15
Volume used for water production, water quality and system maintenance				469,088	16
Volume related to equipment/system malfunction				10,614	17
Non-utility volume NOT included in water sales				0	18
Total volume not sold but accounted for				<b>479,702</b>	19
Volume pumped but unaccounted for				<b>541,265</b>	20
Percent of water lost				<b>10%</b>	21
If more than 15%, indicate causes: schedule not completed					22
If more than 15%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				27,410	24
Date of maximum: 6/25/2005					25
Cause of maximum: warm weather					26
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				10,180	27
Date of minimum: 3/2/2005					28
Total KWH used for pumping for the year				9,227,668	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>
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NONE

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>				
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>	
LAKE MICHIGAN	1	4,200	35	42	<b>1</b>
LAKE MICHIGAN	2	4,150	40	48	<b>2</b>
HARBOR INTAKE	3	0	8	24	<b>3</b>

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	30TH AVENUE, PUMP #1	30TH AVENUE, PUMP #2	30TH AVENUE, PUMP #3	<b>1</b>
Location	2040 30TH AVENUE	2040 30TH AVENUE	2040 30TH AVENUE	<b>2</b>
Purpose	B	B	B	<b>3</b>
Destination	D	D	D	<b>4</b>
Pump Manufacturer	AURORA	FAIRBANKS MORSE	FAIRBANKS MORSE	<b>5</b>
Year Installed	1970	1982	1982	<b>6</b>
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	<b>7</b>
Actual Capacity (gpm)	1,050	2,100	2,100	<b>8</b>
Pump Motor or Standby Engine Mfr	LOUIS ALLIS	SIEMENS ALLIS	SIEMENS ALLIS	<b>9</b>
Year Installed	1970	1982	1982	<b>10</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	50	125	125	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	52ND STREET, PUMP #1	52ND STREET, PUMP #2	58TH STREET, PUMP #1	<b>14</b>
Location	2706 52ND STREET	2706 52ND STREET	4841 58TH STREET	<b>15</b>
Purpose	B	B	B	<b>16</b>
Destination	D	D	D	<b>17</b>
Pump Manufacturer	GOULDS PUMP	GOULDS PUMP	DEMING PUMP	<b>18</b>
Year Installed	1987	1987	1980	<b>19</b>
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	<b>20</b>
Actual Capacity (gpm)	4,900	4,900	2,100	<b>21</b>
Pump Motor or Standby Engine Mfr	MARATHON ELECTRIC	MARATHON ELECTRIC	U.S. ELETRICAL	<b>22</b>
Year Installed	1987	1987	2003	<b>23</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>24</b>
Horsepower	150	150	100	<b>25</b>

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	58TH STREET, PUMP #2	58TH STREET, PUMP #3	58TH STREET, PUMP #4	<b>1</b>
Location	4841 58TH STREET	4841 58TH STREET	4841 58TH STREET	<b>2</b>
Purpose	B	B	B	<b>3</b>
Destination	D	D	D	<b>4</b>
Pump Manufacturer	CHICAGO PUMP	WEINEMAN	CRANE-DEMING	<b>5</b>
Year Installed	1966	1981	2003	<b>6</b>
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	<b>7</b>
Actual Capacity (gpm)	1,200	2,100	3,500	<b>8</b>
Pump Motor or Standby Engine Mfr	LINCOLN MOTOR	LINCOLN MOTOR	US ELECTRICAL MOTORS	<b>9</b>
Year Installed	1966	1981	1980	<b>10</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	50	100	150	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	75 ST & 88 AVE, PUMP #1	75 ST & 88 AVE, PUMP #2	75 ST & 88 AVE, PUMP #3	<b>14</b>
Location	8798 75TH STREET	8798 75TH STREET	8798 75TH STREET	<b>15</b>
Purpose	B	B	B	<b>16</b>
Destination	D	D	D	<b>17</b>
Pump Manufacturer	PACO PUMP CO	PACO PUMP CO	PACO PUMP CO	<b>18</b>
Year Installed	1988	1988	1988	<b>19</b>
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	<b>20</b>
Actual Capacity (gpm)	250	500	1,500	<b>21</b>
Pump Motor or Standby Engine Mfr	U.S. MOTOR	U.S. MOTOR	U.S. MOTOR	<b>22</b>
Year Installed	1988	1988	1988	<b>23</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>24</b>
Horsepower	15	25	75	<b>25</b>

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	80TH STREET, PUMP #1	80TH STREET, PUMP #2	80TH STREET, PUMP #3	<b>1</b>
Location	4920 80TH STREET	4920 80TH STREET	4920 80TH STREET	<b>2</b>
Purpose	B	B	B	<b>3</b>
Destination	D	D	D	<b>4</b>
Pump Manufacturer	PEERLESS	WORTHINGTON	WORTHINGTON	<b>5</b>
Year Installed	1982	1987	1988	<b>6</b>
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	<b>7</b>
Actual Capacity (gpm)	1,200	1,800	3,500	<b>8</b>
Pump Motor or Standby Engine Mfr	MARATHON ELECTRIC	U.S. MOTOR	CENTURY	<b>9</b>
Year Installed	1996	1987	1988	<b>10</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	60	100	200	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	AIRPORT, PUMP #1	AIRPORT, PUMP #2	AIRPORT, PUMP #3	<b>14</b>
Location	5198 88TH AVENUE	5198 88TH AVENUE	5198 88TH AVENUE	<b>15</b>
Purpose	B	B	B	<b>16</b>
Destination	D	D	D	<b>17</b>
Pump Manufacturer	PACO PUMP CO	PACO PUMP CO	PACO PUMP CO	<b>18</b>
Year Installed	1988	1988	1988	<b>19</b>
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	<b>20</b>
Actual Capacity (gpm)	250	500	1,500	<b>21</b>
Pump Motor or Standby Engine Mfr	U.S. MOTOR	U.S. MOTOR	U.S. MOTOR	<b>22</b>
Year Installed	2001	1988	1988	<b>23</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>24</b>
Horsepower	20	40	100	<b>25</b>

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	HIGHLIFT TWP-712	HIGHLIFT TWP-713	HIGHLIFT TWP-722	<b>1</b>
Location	1998 PROD PUMP BLDG	1998 PROD PUMP BLDG	1998 PROD PUMP BLDG	<b>2</b>
Purpose	P	P	P	<b>3</b>
Destination	D	D	D	<b>4</b>
Pump Manufacturer	INGERSOLL-DRESSER	INGERSOLL-DRESSER	INGERSOLL-DRESSER	<b>5</b>
Year Installed	1998	1998	1998	<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	5,500	5,500	5,500	<b>8</b>
Pump Motor or Standby Engine Mfr	U.S. ELECTRICAL MOTORS	U.S. ELECTRICAL MOTORS	U.S. ELECTRICAL MOTORS	<b>9</b>
Year Installed	1998	1998	1998	<b>10</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	400	400	400	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	HIGHLIFT TWP-723	HIGHLIFT VFD-711	HIGHLIFT VFD-721	<b>14</b>
Location	1998 PROD PUMP BLDG	1998 PROD PUMP BLDG	1998 PROD PUMP BLDG	<b>15</b>
Purpose	P	P	P	<b>16</b>
Destination	D	D	D	<b>17</b>
Pump Manufacturer	INGERSOLL-DRESSER	INGERSOLL-DRESSER	INGERSOLL-DRESSER	<b>18</b>
Year Installed	1998	1998	1998	<b>19</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>20</b>
Actual Capacity (gpm)	5,500	5,500	5,500	<b>21</b>
Pump Motor or Standby Engine Mfr	U.S. ELECTRICAL MOTORS	U.S. ELECTRICAL MOTORS	U.S. ELECTRICAL MOTORS	<b>22</b>
Year Installed	1998	1998	1998	<b>23</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>24</b>
Horsepower	400	400	400	<b>25</b>

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	LOWLIFT VFD-112	LOWLIFT VFD-113	LOWLIFT VFD-121	<b>1</b>
Location	RAW WATER PUMP STN.	RAW WATER PUMP STN	RAW WATER PUMP STN.	<b>2</b>
Purpose	P	P	P	<b>3</b>
Destination	T	T	T	<b>4</b>
Pump Manufacturer	INGERSOLL-DRESSER	INGERSOLL-DRESSER	INGERSOLL-DRESSER	<b>5</b>
Year Installed	1998	1998	1998	<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	7,000	7,000	7,000	<b>8</b>
Pump Motor or Standby Engine Mfr	U.S. ELECTRICAL MOTORS	U.S. ELECTRICAL MOTORS	U.S. ELECTRICAL MOTORS	<b>9</b>
Year Installed	1998	1998	1998	<b>10</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	300	300	300	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	LOWLIFT VFD-131	LOWLIFT VFD-132		<b>14</b>
Location	RAW WATER PUMP STN.	RAW WATER PUMP STN.		<b>15</b>
Purpose	P	P		<b>16</b>
Destination	T	T		<b>17</b>
Pump Manufacturer	INGERSOLL-DRESSER	INGERSOLL-DRESSER		<b>18</b>
Year Installed	1998	1998		<b>19</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE		<b>20</b>
Actual Capacity (gpm)	6,750	6,750		<b>21</b>
Pump Motor or Standby Engine Mfr	U.S. ELECTRICAL MOTORS	U.S. ELECTRICAL MOTORS		<b>22</b>
Year Installed	1998	1998		<b>23</b>
Type	ELECTRIC	ELECTRIC		<b>24</b>
Horsepower	100	100		<b>25</b>



**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification number or name	104TH AVENUE	30TH AVENUE	60TH STREET EAST	<b>1</b>
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
				<b>3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	R	<b>4</b>
				<b>5</b>
Year constructed	1958	1969	1991	<b>6</b>
				<b>7</b>
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	<b>8</b>
				<b>9</b>
Elevation difference in feet (See Headnote 3.)	189	98	163	<b>10</b>
				<b>11</b>
Total capacity in gallons (actual)	150,000	4,300,000	3,800,000	<b>12</b>
<b>WATER TREATMENT PLANT</b>				<b>13</b>
Disinfection, type of equipment (gas, liquid, powder, other)				<b>14</b>
				<b>15</b>
Points of application (wellhouse, central facilities, booster station, other)				<b>16</b>
				<b>17</b>
Filters, type (gravity, pressure, other, none)				<b>18</b>
				<b>19</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				<b>20</b>
				<b>21</b>
				<b>22</b>
Is a corrosion control chemical used (yes, no)?				<b>23</b>
				<b>24</b>
Is water fluoridated (yes, no)?				<b>25</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification number or name	60TH STREET WEST	75TH STREET	80TH STREET	<b>1</b>
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
				<b>3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	R	<b>4</b>
Year constructed	1934	1978	1962	<b>5</b>
				<b>6</b>
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	<b>7</b>
				<b>8</b>
Elevation difference in feet (See Headnote 3.)	163	224	129	<b>9</b>
				<b>10</b>
Total capacity in gallons (actual)	2,700,000	750,000	4,000,000	<b>11</b>
				<b>12</b>
<b>WATER TREATMENT PLANT</b>				<b>13</b>
Disinfection, type of equipment (gas, liquid, powder, other)				<b>14</b>
				<b>15</b>
Points of application (wellhouse, central facilities, booster station, other)				<b>16</b>
				<b>17</b>
Filters, type (gravity, pressure, other, none)				<b>18</b>
				<b>19</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				<b>20</b>
				<b>21</b>
				<b>22</b>
Is a corrosion control chemical used (yes, no)?				<b>23</b>
				<b>24</b>
Is water fluoridated (yes, no)?				<b>25</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification number or name	BRISTOLCLEAN WATER RESERVOIR	INDUSTRIAL PARK		<b>1</b>
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
				<b>3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	<b>4</b>
Year constructed	1988	2000	1983	<b>5</b>
				<b>6</b>
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	<b>7</b>
				<b>8</b>
Elevation difference in feet (See Headnote 3.)	158	1	224	<b>9</b>
				<b>10</b>
Total capacity in gallons (actual)	250,000	2,500,000	750,000	<b>11</b>
				<b>12</b>
<b>WATER TREATMENT PLANT</b>				<b>13</b>
Disinfection, type of equipment (gas, liquid, powder, other)			GAS	<b>14</b>
				<b>15</b>
Points of application (wellhouse, central facilities, booster station, other)			CENTRAL FACILITIES	<b>16</b>
				<b>17</b>
Filters, type (gravity, pressure, other, none)			GRAVITY	<b>18</b>
				<b>19</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			20.0000	<b>20</b>
				<b>21</b>
Is a corrosion control chemical used (yes, no)?			Y	<b>22</b>
				<b>23</b>
Is water fluoridated (yes, no)?			Y	<b>24</b>
				<b>25</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>
Identification number or name	WASHWATER		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1963		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	80		10
Total capacity in gallons (actual)	250,000		11
<b>WATER TREATMENT PLANT</b>			12
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		13
			14
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES		15
			16
			17
Filters, type (gravity, pressure, other, none)	PRESSURE		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	21.7000		20
			21
			22
Is a corrosion control chemical used (yes, no)?	Y		23
			24
Is water fluoridated (yes, no)?	Y		25

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.000	70	0	0	0	70	1
M	D	1.500	272	0	0	0	272	2
M	D	2.000	2,517	0	0	0	2,517	3
P	D	2.000	164	0	0	0	164	4
M	D	3.000	150	0	0	0	150	5
M	D	4.000	30,477	0	280	0	30,197	6
P	D	4.000	10	0	0	0	10	7
M	D	6.000	740,882	0	16,002	0	724,880	8
P	D	6.000	5,863	0	0	0	5,863	9
M	D	8.000	382,910	7,390	0	(13,023)	377,277	10
P	D	8.000	51,406	22,628	0	13,023	87,057	11
M	D	10.000	13,616	0	0	0	13,616	12
M	D	12.000	64,677	0	0	(395)	64,282	13
M	T	12.000	157,865	0	0	0	157,865	14
P	D	12.000	0			395	395	15
P	T	12.000	23,448	10,822	0	0	34,270	16
M	T	14.000	8,311	0	0	0	8,311	17
M	T	16.000	171,316	0	0	0	171,316	18
P	T	16.000	10,398	0	0	0	10,398	19
M	T	18.000	2,576	0	0	0	2,576	20
M	T	20.000	8,327	0	0	0	8,327	21
A	T	24.000	7,892	0	0	0	7,892	22
M	T	24.000	58,009	2,089	0	0	60,098	23
P	T	24.000	4,636	0	0	0	4,636	24
M	T	30.000	8,858	0	0	0	8,858	25
M	S	36.000	0	0	0	0	0	26
M	T	36.000	12,550	0	0	0	12,550	27
M	T	48.000	370	0	0	0	370	28
<b>Total Within Municipality</b>			<b>1,767,570</b>	<b>42,929</b>	<b>16,282</b>	<b>0</b>	<b>1,794,217</b>	
<b>Total Utility</b>			<b>1,767,570</b>	<b>42,929</b>	<b>16,282</b>	<b>0</b>	<b>1,794,217</b>	

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	8,964	0	57	0	8,907		1
M	0.750	10,377	0	1	0	10,376		2
L	0.750	117	0	8	0	109		3
L	1.000	160	0	0	0	160		4
M	1.000	6,463	586	0	0	7,049		5
M	1.500	626	4	1	0	629		6
L	1.500	69	0	0	0	69		7
L	2.000	59	0	0	0	59		8
M	2.000	514	7	4	0	517		9
M	3.000	95	0	0	0	95		10
M	4.000	160	0	1	0	159		11
M	6.000	210	5	6	0	209		12
M	8.000	118	27	0	0	145		13
M	10.000	6	0	0	0	6		14
M	12.000	13	1	0	0	14		15
M	16.000	1	0	0	0	1		16
<b>Total Utility</b>		<b>27,952</b>	<b>630</b>	<b>78</b>	<b>0</b>	<b>28,504</b>	<b>0</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	24,901	1,840	1,909	16	<b>24,848</b>	2,033	<b>1</b>
0.750	2,585	816	80	(5)	<b>3,316</b>	896	<b>2</b>
1.000	821	40	29	65	<b>897</b>	101	<b>3</b>
1.500	532	30	15	(2)	<b>545</b>	202	<b>4</b>
2.000	592	50	29	(52)	<b>561</b>	217	<b>5</b>
3.000	95	7	3	(5)	<b>94</b>	58	<b>6</b>
4.000	60	8	6	(5)	<b>57</b>	35	<b>7</b>
6.000	46	2	3	(9)	<b>36</b>	36	<b>8</b>
8.000	9	0	1	1	<b>9</b>	9	<b>9</b>
10.000	1	0	0	0	<b>1</b>	1	<b>10</b>
<b>Total:</b>	<b>29,642</b>	<b>2,793</b>	<b>2,075</b>	<b>4</b>	<b>30,364</b>	<b>3,588</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	23,718	1,005	2	10	1	112	<b>24,848</b>	<b>1</b>
0.750	2,322	598	7	16	0	373	<b>3,316</b>	<b>2</b>
1.000	185	561	12	16	0	123	<b>897</b>	<b>3</b>
1.500	19	423	14	26	0	63	<b>545</b>	<b>4</b>
2.000	8	477	17	52	1	6	<b>561</b>	<b>5</b>
3.000	0	64	3	23	0	4	<b>94</b>	<b>6</b>
4.000	0	22	7	24	1	3	<b>57</b>	<b>7</b>
6.000	0	12	9	7	8	0	<b>36</b>	<b>8</b>
8.000	0	0	0	1	8	0	<b>9</b>	<b>9</b>
10.000	0	0	1	0	0	0	<b>1</b>	<b>10</b>
<b>Total:</b>	<b>26,252</b>	<b>3,162</b>	<b>72</b>	<b>175</b>	<b>19</b>	<b>684</b>	<b>30,364</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	2,989	112	42		3,059	2
<b>Total Fire Hydrants</b>	<b>2,989</b>	<b>112</b>	<b>42</b>	<b>0</b>	<b>3,059</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.**

Number of hydrants operated during year: 289

Number of distribution system valves end of year: 5,346

Number of distribution valves operated during year: 769



## WATER OPERATING SECTION FOOTNOTES

### Water Operating Revenues - Sales of Water (Page W-02)

#### General footnotes

While preparing the 2005 report it was noted that revenues for three revenue classes were interchanged on our 2004 report. This occurred on Schedule W-2. Total sales of water were correctly reported as \$9,350,475.

	As Reported	As Corrected
Private Fire Protection (462)	\$969,224	\$118,962
Public Fire Protection (463)	216,962	969,224
Other Sales to Public Authorities (464)	118,117	216,962

### Sales for Resale (Acct. 466) (Page W-03)

#### General footnotes

Wholesale customer, Pleasant Prairie had elected some time ago to move to a single supply location, which is 7th Avenue near the northeast village boundary. The supply is set up to be coming through two separate meter pits, each with two compound meters. The meters at 8501 7th Avenue were installed in July of 1997. The meters at 8102 7th Avenue were installed in June of 2004. As a backup supply, Pleasant Prairie decided to keep meters in place at three locations. These are noted on Schedule W-3. These meters continue to be billed for base charges. In 2004, four Pleasant Prairie meters were permanently removed from service.

### Other Operating Revenues (Water) (Page W-04)

Please explain amounts in Account 474 in excess of \$10,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Return on net investment in meters charged to sewer department is calculated at 6% of half of the average investment in meters.

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

**Acct 623 - Fuel or Power Purchased for Pumping**

This account increased 15.7% or \$88,533 due to increased usage and rate increases. Electricity expense increased \$69,032 and natural gas expense increased \$19,501.

**Acct 640 - Water Treatment Operation Supervision and Engineering**

This account increased \$18,005 or 29.7%. Wage increases comprise \$3,077 of the change. The remaining \$14,928 is due to increased utilization of engineering services.

**Acct 651 - Maintenance of Water Treatment Structures and Improvements**

This account decreased \$10,239 or 44.2% primarily due to a decrease in outside services.

**Accountn 660 - Transmission and Distribution Operating Supervision and Engineering**

This account increased \$37,919 or 186%. Supervisory wages increased \$24,530. The remaining \$13,389 of the increase is attributable to increased utilization of engineering services.

**Account 662 - Transmission and Distribution Lines Expenses**

This account increased \$27,029 or 84%. \$21,508 is attributable to increased material costs to repair services prior to the Highway 50 repaving project. Wage increases account for \$6,010 of the change.

**Account 663 - Meter Expenses**

This account decreased \$16,376 or 31.4% primarily due decreases in payroll expenses (\$12,318) and supplies expenses (\$4,088).

**Account 665 - Miscellaneous Transmission and Distribution Expenses**

This account increased \$77,980 or 22.4% primarily due to increases in wages and engineering services.

**Account 670 - Transmission and Distribution Maintenance Supervision and Engineering**

This account increased \$22,074 or 527.8% due to an increase in wage expenses allocated to this activity.

**Account 672 - Maintenance of Distribution Reservoirs and Standpipes**

This account increased \$86,946 or 26.7% primarily due to increased expenses associated with tank painting. One ground storage tank was painted in 2004; two were painted in 2005.

**Account 676 - Maintenance of Meters**

2005 expenses decreased \$14,919 or 27.3% due to a decrease in wages and engineering expenses.

**Account 920 - Administrative and General Salaries**

2005 expenses increased \$20,045 or 16% due to a change in expenses allocated to this activity.

**Account 921 - Office Supplies and Expenses**

2005 expenses decreased \$12,730 or 27.3% primarily due to a decrease in telephone expenses. In 2005, telephone expenses were allocated to other

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## WATER OPERATING SECTION FOOTNOTES

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funds or accounts.

**Account 925 - Injuries and Damages**

This account decreased \$67,322 or 81.5%. Actual expenses decreased by \$3,148. The remainder is attributable to correction of a 2004 reporting error. In 2004, we overstated our liability for worker's comp costs incurred.

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**Property Tax Equivalent (Water) (Page W-07)**

**If Other Tax Rate - Local and/or Other Tax Rate - Non-Local are greater than zero, please explain.**

Other tax rate - Local represents library and museum tax.

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**Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)**

**If Adjustments for any account are nonzero, please explain.**

**Account 397 - Communication Equipment**

Three radios were transferred to the sewer fund. The book value was \$1,490.

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**Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-12)**

**If Adjustments for any account are nonzero, please explain.**

**Account 392 - Transportation Equipment**

Gain on sale of GMC dump truck of \$1,457

**Account 394 - Power Operated Equipment**

Loss on sale of Ford backhoe of 3,177

**Account 397 - Communication Equipment**

Accumulated depreciation on three radios transferred to the sewer fund was \$1,490

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**WATER OPERATING SECTION FOOTNOTES**

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**Water Mains (Page W-21)**

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

Main installed by the Utility or its contractors is financed with Utility earnings. Assessments are levied if applicable. In the assessment process, the customer is given all legal notices regarding the installation. After installation, the customer has 30 days to pay interest free. If unpaid, interest accrues at 7.5% annually. Assessments are payable over 10 years if paid through the tax roll as special assessments. Assessments are deferred on land zoned agricultural. Assessments on land outside the City of Kenosha are recorded as hook up fees that are due upon annexation to the City.

In 2005, assessment collections totalled \$118,196. In addition, the Utility accepted the following water mains from developers:

Subdivision	Footage	Size	Developer's Cost
Peterson's Golden Meadows	13,329	8"	\$483,520
Peterson's Golden Meadows	5,908	12"	213,206
Leona's Rolling Meadows	6,750	8"	275,748
Leona's Rolling Meadows	3,877	12"	170,936
BPOK Phase 2	2,770	8"	116,134
BPOK Phase 2	1,037	12"	49,571
BPOK Phase 2	2,089	24"	258,775

Total value of main accepted from developers is \$1,567,890.

**Explain all reported Adjustments.**

2004 addition of 13,023 feet of 8" plastic main was incorrectly reported as metal. The adjustment corrects our prior error.

2004 addition of 395 feet of 12" plastic main was incorrectly reported as metal. The adjustment corrects our prior error.

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## WATER OPERATING SECTION FOOTNOTES

### Water Services (Page W-22)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

Fees collected for services are governed by Rate Tariff CZ-1. Fees are paid when installation is requested by the customer or after installation of a water main. Billing is done via the assessment system. In 2005, 77 services were added by customer request and through assessments with \$30,807 collected. Due to the advent of developers agreements, the Utility processes very few assessments for connections. In the assessment process, the customer is given all legal notices regarding the installation. After installation, the customer has 30 days to pay interest free. If unpaid, interest accrues at 7.5% annually. In November of each year, unpaid assessments are placed on the tax roll as special assessments for collection.

If a connection is installed by a developer, the connections are added to the Utility's asset records at the installation cost as identified by the developer plus any engineering or inspection costs incurred by KWU. If this is not available, they are added at the Utility's average cost for that size of connection.

The following donated connections were accepted by the Utility in 2005:

Subdivision	Number of Connections	Developer Cost
Peterson's Golden Meadows	333	\$298,967
Leona's Rolling Meadows	193	192,478
BPOK Phase 2	22	22,000

In addition, the Utility recorded \$28,350 of donated excavation costs associated with connections.

If Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.

No change from last year

### Meters (Page W-23)

Explain all reported adjustments.

At the end of each year the Utility counts the meters physically in the stock room, meter shop, and meter repair vehicles. This is our in stock inventory. The 50 hydrant meters are not included. The customer accounts on the water file billing system are also counted. The sum of these two is our meter count at year end. We know for certain the purchases for the year, therefore the amount in the adjustments column must be meters retired but not recorded or a miscount of the year end inventory.

Explain program for replacing or testing meters 1" or smaller.

The utility operates a 20 year change out program for 5/8", 3/4" and 1" meters. Unless there is a question about the meter accuracy, the meter is removed and scrapped. It is replaced with a new meter.

If 2-inch or greater meters are reported as residential, please explain.

Two inch residential meters are used for large homes with long setbacks.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

Yes

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## WATER OPERATING SECTION FOOTNOTES

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### Hydrants and Distribution System Valves (Page W-24)

#### General footnotes

The Utility plans to exercise 50% of the hydrant and distribution system valves each year. The number of hydrants and valves operated during the year was less than anticipated for several reasons. The utility has designed a unit directional flushing program to remove sediments from water mains and improve water quality. To implement this program system valves are used to isolate flow. Acquisition of necessary equipment and valve repairs delayed the start of this program which was then postponed due to winter conditions. Also, the number of man hours available for operating valves is inversely related to increased demands for emergencies and time-important repairs such as sanitary sewer, water main, and services.

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